September 8, 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: M. MOCHIZUKI et al. Confirmation No.: 9528

Serial No.: 10/774,370

Filed: February 10, 2004

For: A METHOD FOR MANUFACTURING A MAGNETIC HEAD

FOR PERPENDICULAR RECORDING (As Amended)

Group: 3729

Examiner: A. Tugbang

REPLY

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated June 6, 2008, setting a shortened statutory period for response set to expire on September 6, 2008, reconsideration and withdrawal of the outstanding rejections and allowance of the present application are respectfully requested in view of the following amendments and remarks.

Amendments to the Claims begin on page 2.

Remarks are included following the amendments.